IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 7TH NOVEMBER 2007 / 16TH KARTHIKA 1929

WP(C).No. 25690 of 2007(G)

PETITIONER:

GEORGE ABRAHAM, AGED 38 YEARS,
S/O SCARIA GEORGE, KANCHANTHU HOUSE,
ANGADI VILLAGE, NELLICKAMON P.O., RANNY,
PATHANAMTHITTA DISTRICT.

BY ADV. SRI.TOJAN J. VATHIKULAM
SMT.BEENA JOHN

RESPONDENTS:
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1. **THE SUB REGISTRAR,**
   RANNY, PATHANAMTHITTA.

2. **THE DEPUTY TAHSILDAR (HEAD QUARTERS),**
   RANNY, PATHANAMTHITTA.

3. **THE SALES TAX OFFICER,**
   DEPARTMENT OF COMMERCIAL TAXES, RANNY.

BY GOVT. PLEADER, SRI.BENJAMIL PAUL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.25690/07

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: TRUE COPY OF THE SETTLEMENT DEED NO.1995/90 DT.9.11.1990.

EXT.P2: TRUE COPY OF THE SETTLEMENT DEED NO.619/1989 DT.6.9.1989.

EXT.P3: TRUE COPYOF THE SALE DEED EXECUTED BY THE PETITIONER DATED 23.7.07.

EXT.P4: TRUE COPY OF THE COMMUNICATION RECEIVED FROM THE OFFICE OF THE MINISTER FOR REVENUE DATED 29.3.07.

EXT.P5: TRUE COPY OF THE REMITTANCE PARTICULARS ISSUED BY THE VILLAGE OFFICER, ANGADI VILLAGE.

EXT.P6: TRUE COPY OF TE JUDGMENT IN WA NO.949/2007 DT.10.4.2007.

EXT.P7: TRUE COPY OF the JUDGMENT IN WP.NO.12009/2007 DT.31.7.2007.

//TRUE COPY//

ANTONY DOMINIC, J.
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W.P.(C) NO. 25690 OF 2007 G
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Dated this the 7th day of November, 2007

J U D G M E N T

The prayer in this writ petition is to direct the 1st respondent to register Ext.P3 sale deed presented by the petitioner for registration. It would appear that the said refusal of registration was on account of revenue recovery proceedings initiated against the petitioner for the sales tax dues from him and at the insistence of the 3rd respondent.

2. It is stated that for the assessment years 1999-2000, 2000-01, 2001-02, 2002-03 and 2003-04, petitioner is a defaulter. It is submitted that in respect of these assessment orders, appeals have been filed before the Appellate Tribunal. When recovery proceedings were initiated, petitioner approached this court and by virtue of the orders passed in WA 949/07 and WPC 12009/07, stay has been granted subject to conditions. The petitioner submits that these conditions have been satisfied. It is also pointed out that the appeals have been heard and orders are awaited. It is despite all these that the document is refused to be registered, complains the petitioner. Petitioner also offers

that for the amount that is due from the petitioner in terms of the assessment orders, he is willing to provide bank guarantee to the satisfaction of the 3rd respondent and that on such condition atleast, the registration should be ordered to be completed by the 1st respondent.

3. I heard the learned Government Pleader also in this matter.

4. He would point out that in view of the defaults that were committed by the petitioner, revenue recovery proceedings have been initiated and the property that is sought to be conveyed by Ext.P3 is under orders of attachment. According to the learned Government Pleader, it is in view of the pending attachment that the 1st respondent refused to register Ext.P3 document.

5. Irrespective of the claims of either side, I think the writ petition can be disposed of protecting the interest of the 3rd respondent as well. This can be done by directing that as offered by the petitioner, he shall furnish bank guarantee for the amount that is due in terms of the aforementioned orders of the

assessment, which are now pending in appeal.

Accordingly, I dispose of this writ petition directing that the petitioner shall furnish a bank guarantee for the amount due in terms of the assessment orders referred to above to the satisfaction of the 3rd respondent and thereupon, the 3rd respondent shall immediately give instructions to the 2nd respondent to give clearance certificate as required by the 1st respondent for effecting registration of Ext.P3 sale deed. The 2nd respondent shall immediately issue clearance certificate and on that basis, the 1st respondent shall register the document forthwith.

ANTONY DOMINIC, JUDGE.

Rp